



Missouri Department of Revenue

Tax Bulletin

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Fall 1997



'Directly' Speaking . . .

Greetings!

It is the time of year when the Department begins to rework and update the income tax forms. We do appreciate the helpful comments and suggestions that we receive from you throughout the year. Your ideas help us to improve the tax forms for everyone.

It is a pleasure to report that beginning this fall, sales tax returns and corporate income tax returns are now being imaged for quick retrieval of documents when they are needed in the future. This state-of-the-art imaging system permits the Department to digitally store the documents. As a result, any employee with access to the computer system is able to retrieve any

imaged document instantly. Under the old manual system, retrieving a document could take up to two or three days and required the assistance of many employees to complete the request. Now, the documents are available on a screen in a matter of seconds. The imaged documents can be rotated, expanded, zoomed and even annotated electronically. All of these features combined, permit our telephone specialists to provide better, quicker service to all taxpayers.

The system also speeds error correction. The formerly burdensome manual process is now performed electronically, with electronic notations of the changes and corrections made right on the screen. The electronic notations appear on the imaged document, so that

telephone operators can easily see and explain the changes that were required.

Making services more accessible and more efficient is also at the heart of the Department's continuous effort to expand electronic filing for tax returns. This year, a signature document will no longer be required from electronic individual income tax filers. Hopefully, this will encourage more taxpayers to take advantage of electronic filing. Electronic filers can enjoy the additional benefits of direct deposit of tax refunds and timely acknowledgment of the returns' receipt.

We at the Department wish you a wonderful holiday season and your most successful tax busy season ever next year!


Director of Revenue

Availability of Electronic Filing

by Maria Micke, Tax Program Coordinator,
Central Processing Bureau, (573) 751-3930

Employer Withholding Tax

Employers may file withholding taxes by telefile or electronic data interchange (EDI). To file withholding taxes by telefile, an employer must register with the Department by completing a simple one-page Trading Partner Agreement. The Department will issue a Personal Identification Number (PIN) to serve as the employer's signature when filing returns. The telefile system provides a confirmation number at the conclusion of each return filing. The confirmation number is the employer's assurance that the return was received by the Department. The confirmation number should be used by the employer when referencing the transaction with the Department. If payment is necessary, the employer

must initiate an Automated Clearing House credit with its financial institution. The telefile system is available 24 hours a day, seven days a week and the call is free.

The Department offers two options for filing withholding taxes electronically. With the first option, the employer provides return information to its financial institution. The financial institution converts the information into a specialized format that allows it to transfer the return information along with the appropriate payment, if applicable, to the Department. With the second option, the employer transmits the return information through a value added network to the Department using EDI translation software. Both options require the same registration process as required for telefile.

Sales Tax

Effective October 1, any taxpayer filing a zero sales tax return may elect to file using the telefile system. Again,
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Electronic Filing

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the employer must register with the Department and receive a PIN to serve as a signature. The system will provide a confirmation number as evidence of filing and for future reference when corresponding with the Department.

Individual Income Tax

The Department in conjunction with the Internal Revenue Service offers electronic filing for individual income tax returns. The Federal/State filing program enables taxpayers to file both their federal and state returns electronically through their tax preparer. Refunds on electronically filed returns are issued faster because the manual handling of the return — mail opening, editing and keying — is eliminated. Additionally, history has shown a significant decrease in taxpayer errors on electronic returns compared to paper returns.

For more information on any of these filing options, call Maria Micke at (573) 751-3930 or write to Tax Program Coordinator, P.O. Box 371, Jefferson City, MO 65105-0371.

Sales Tax Direct Pay Agreements

Pat Gifford, Manager, Tax Administration Bureau, (573) 751-2008

Any purchaser having annual purchases over \$750,000 may apply to the Department for a direct pay agreement. Instead of paying sales tax to a seller, a direct pay agreement allows the purchaser to pay sales taxes on purchases directly to the Department.

The Department requires an application (Form 4098) along with proof that the applicant's annual purchases of nonresaleable items are more than \$750,000. Applications must be signed by the business owner or officer, agreeing to pay all accrued state and local

see Direct Pay page 3

Common EDI Errors

by Maria Micke, Central Processing Bureau, (573) 751-3930

1. Taxpayers use the file period associated with their federal filing rather than the file period for the Missouri filing.
2. Taxpayers use Federal Identification Number (FEIN) rather than the Missouri withholding number.
3. Taxpayers did not complete a Trading Partner Agreement before attempting to file.
4. Taxpayer/Taxpayer's financial institution fails to include the Tax Identification Number in the electronic transaction.
5. Taxpayer/Taxpayer's financial institution fails to fill all the digits (cents) in the withholding amount field.
6. Taxpayer/Taxpayer's financial institution includes extra verbiage after the ending delimiter (\).
7. Taxpayer/Taxpayer's financial institution places extra spaces behind the withholding amount or leaves the field blank.
8. Taxpayer/Taxpayer's financial institution uses an incorrect tax type code for withholding tax filings. W should reference MO-941W, P should reference MO-941P, A or a space should reference monthly, quarterly or annual MO-941.
9. Taxpayers try to file on a closed account number.
10. Taxpayers file both a paper and an electronic return.

New Automated Withholding Tax System

by Diane Luebbering, Manager, Tax Administration Bureau, (573) 751-4981

In January 1998, the Department will begin using a new automated tax system for the processing of employer withholding tax returns. The most significant change associated with the new system is the account number. Instead of the current eleven (11) digit withholding number, the system will use the eight (8) digit Missouri Tax Identification Number (MITS Number) currently used by companies for sales and corporate taxes. In addition to this change, the tax period is being converted to century compliant format (i.e., January 1998 = 199801).

The new system will provide more efficient processing of withholding tax returns and will contain more detailed information which will enable the Department to answer taxpayer inquiries more efficiently. The system will provide better detailed notices that explain adjustments made to the withholding tax returns. Refunds and credits will be systematically generated in a more efficient manner.

The new system will provide an option for the taxpayer to have a courtesy letter sent to anyone (i.e., practitioner) the taxpayer indicates when a Notice of Deficiency is issued. The courtesy letter will state that a Notice of Deficiency has been issued by the Department and that the recipient may want to contact the taxpayer to assist in resolving the reasons for issuing the Notice of Deficiency. A copy of the Notice of Deficiency will not be sent with the courtesy letter. Taxpayer may request this courtesy letter option on the Tax Registration Application or by contacting the Central Registration Section at (573) 751-5860.

see New Automated page 4



Missouri Department of Revenue

Mel Carnahan, Governor; Janette M. Lohman, Director of Revenue; Robert G. Schemenauer, Director Division of Taxation and Collection

Tax Bulletin is published three times a year by the Missouri Department of Revenue, Linda Bushman, Editor; Rob Davis, Printing Services Coordinator; Mitzi Crump, Senior Publications Specialist. Comments and suggestions should be sent to Missouri Department of Revenue, 301 W. High St., P.O. Box 629, Jefferson City, Missouri 65105-0629 or you may submit E-mail to rdavis@mail.state.mo.us

Letter Rulings

by General Counsel's Office, (573) 751-2633

This issue of the *Tax Bulletin* contains a listing of letter rulings issued during the period May 5, 1997 to September 30, 1997.

L9582	Vacation time share	L9818	Municipal trash service
L9603	Tobacco products	L9857	Hazardous material surcharge
L9637	Sports tournament	L9866	Ingredients — component parts — plant expansion
L9654	Out-of-state purchase/in-state use		
L9670	Resort — property ownership	L9899	Website development
L9685	Water for livestock	L9912	Replacement machinery
L9691	Sales by out-of-state business	L9913	Complimentary meals and guest consumables
L9711	Delivery charges	L9915	Lease rental
L9727	For profit hospital	L9925	Prepackaged units of other tobacco products
L9741	Repairs for out-of-state business	L9930	Separately stated delivery charges
L9742	Retail hardware store operation	L9931	In-room television/movies/games
L9754	Headquarters exemption	L9938	Water filtration
L9761	Grain bins	L9943	Tanning salons
L9801	In-state delivery for use out-of-state	L9944	Advertising mail-outs
L9804	Non-employee agent purchases	L9960	Out-of-state leases
L9807	Security systems — in home	L9961	Trash bins
L9808	Electroplating	L9977	Sales tax on gross receipts
L9814	Real property sales tax	L9982	Siding and windows

Copies of the sanitized version of these letter rulings are available at a cost of \$1.10 plus sales tax of 6.225% each by writing to the Department of Revenue, General Counsel's Office, P.O. Box 475, Jefferson City, MO 65105-0475. Copies may also be obtained from the Department's Internet Website (<http://www.state.mo.us/dor/tax>) or Computer Bulletin Board System (MODOR BBS (573) 751-7846).

1997 Tax Form Changes

by Rob Davis, Printing Services Coordinator, Office of Divisional Support Services, (573) 751-5855

In late spring, the Department began the process of revising the income tax forms for the 1997 tax year. Listed below are the more significant changes to Missouri income tax forms.

Net Operating Loss — The Department has made Form MO-NOL, Worksheet for Computing Net Operating Loss, obsolete for the 1997 tax year. Taxpayers with a net operating loss (carryback/carryforward) should report the loss on Form MO-A, Individual Income Tax Adjustments.

Payment of Tax Due — Taxpayers with a balance due on their individual income tax returns filed by telefile or electronically should remit their payments with Form MO-1040V, Individual Income Tax Payment Voucher. Payments for electronically filed returns should not be remitted with Form MO-8453, Individual Income Tax Declaration for Electronic Filing. In addition, taxpayers with a balance due on paper returns should remit payments with their return (i.e., Form MO-1040A, Individual Income Tax

Return — Short Form, or Form MO-1040, Individual Income Tax Return).

Electronic Filing — Taxpayers that electronically file their taxes are no longer required to submit Form MO-8453, Individual Income Tax Declaration for Electronic Filing. However, the taxpayer's electronic return originator is required to retain Form MO-8453.

Processed Wood Energy Credit — House Bill 1237, 88th General Assembly, First Regular Session, reinstated the Processed Wood Energy Credit for tax years beginning on or after January 1, 1997. If eligible, please use Form MO-TC, Miscellaneous Tax Credits, to claim the credit.

Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit — House Bill 1237, 88th General Assembly, First Regular Session, established the Business Use Incentive for Large-Scale Development (BUILD) Credit for tax years beginning on or after January 1, 1997. If eligible, please use Form MO-TC, Miscellaneous Tax Credits, to claim the credit.

Direct Pay

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sales taxes based upon the location of the purchaser/applicant. The applicant may request a direct pay authorization for all of its business locations and list its applicable locations on the application. Purchases of all locations combined accumulate toward the \$750,000 requirement.

According to statute, a direct pay applicant does not receive a timely filing allowance, and agrees to pay any assessed interest or penalty that may accrue for failure to file and pay taxes according to the agreement.

The Department issues a Direct Pay Certificate, valid for five years, to any approved applicant. The approved applicant will receive the certificate along with all necessary forms and instructions for filing returns and paying taxes.

For more information, please contact the Tax Administration Bureau, Technical Support Section, P.O. Box 840, Jefferson City, MO 65105-0840, or phone (573) 751-2836. The statute reference for the direct pay agreement is Section 144.190.4, RSMo; and also see Regulation 12 CSR 10-3.856 Direct Pay Agreement.

Legislative Update

by Vickie Wood, Legislative Secretary, Office of Legislation and Regulations, (573) 751-2110

The General Assembly approved three bills relating to taxation during the second extraordinary legislative session. A synopsis of each measure is provided below.

HB 2 — Allows Jefferson City to present an economic development sales tax to voters for the purpose of funding a civic and convention center. The tax may be imposed at various increments up to and including one percent, and the tax applies to all transactions taxable under the state sales tax law. The Department (DOR) collects the tax and a collection fee of one percent is retained in General Revenue to offset costs of collection. *Signed 9/26/97.*

HB 3 — Allows any county, any city that is the county seat, or any city which has a population of more than 3,500, to impose a tourism sales tax on sleeping rooms of up to five percent per room per night. The tax is collected locally unless an agreement is established with the DOR. Changes were made to several other tourism taxes.

All tourism taxes, except those collected by DOR, are to be collected by the political subdivisions using regular sales tax collection procedures. The political subdivisions are allowed to use assessments, liens, prosecution, etc.

A limitation on the types of tourism taxes that may be imposed by a city, county or other political subdivision is included in the bill (if one tourism tax is imposed or already exists, certain additional tourism taxes may not be imposed). *Signed 9/15/97.*

SB 1 — Some highlights of this economic development bill:

1. Many changes are made to the Tax Increment Financing (TIF) laws. State TIF, or "super TIF" provisions are added, allowing up to \$15 million of state General Revenue sales and withholding taxes to be used for TIF, subject to approval by the Legislature and the Department of Economic Development;

2. The Missouri Development Finance Board is made subject to the local records and open meetings law. The tax credit allowed to owners of defaulted revenue bonds will be allowed for any financial institution or guaran-

tor that secures the bonds with any credit facility. Also, the limit on the total amount of revenue bonds or notes allowed for Business Use Incentives for Large-scale Development (BUILD) projects is increased from \$35 million to \$75 million;

3. Computer programming, data processing and other computer-related activities are included in the definition of "revenue producing enterprise", making them eligible for the new business facility tax credit;

4. Enterprise zones are to be designated in Clinton and St. Louis City;

5. The definition of "community development corporation" is changed and the small business tax credit is allowed for ethanol cooperative marketing associations;

6. Changes are made in the Youth Opportunities and Violence Prevention tax credits. The credit may be claimed by S corporations; it may be applied against financial institutions tax, franchise tax or Chapter 153 taxes and it may be carried forward for the next five succeeding tax periods. The credit allowed for certain employment programs is limited to \$10,000 per person. Credits are to flow-through to shareholders of an S corporation, partners of a partnership and members of limited liability companies, cooperatives or marketing enterprises, based on their share of ownership in the entity as of the last day of the taxpayer's tax period;

7. Insurance companies claiming state premium tax credits are not required to pay any additional retaliatory tax levied in Section 375.916 as a result of claiming the premium tax credits. Also, the credits are capped at \$10 million per year per investor;

8. Investment funds service corporations' income tax computation method is changed. Such corporations may elect to compute Missouri income based on the shareholder-residence formula or the three-factor apportionment formula of the Multistate Tax Compact;

9. Current law regarding the order in which certain tax credits may be claimed is deleted. The credits may be

taken in any order under the provisions of this bill;

10. The Missouri Community College Job Training Program is extended to July 1, 2018 (it would have expired July 1, 2008, under current law);

11. Beginning January 1, 1998, a historic preservation tax credit is allowed for amounts invested in rehabilitation of "historic structures" as certified by Department of Natural Resources;

12. The tax credit for "qualified research expenses" is allowed for any tax levied pursuant to Chapter 148, RSMo;

13. Changes are made to the microenterprise revolving loan program that require diligent efforts to ensure funds are available for loans to female-owned microenterprises. This and other loan programs are clarified to be "revolving" funds and moneys derived from repayments of the loans are recycled through the program from which they originated. Microenterprises that demonstrate new or innovative approaches to microenterprise development are eligible for "challenge loans";

14. The Task Force on Trade and Investment and the State Highways and Transportation Commission are to promote travel, education, trade and commerce at airports that are crucial to the economic development of the State and such airports are eligible to apply for Aviation Trust Fund grants.

Signed 9/26/97.

New Automated

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A seasonal business option will be available for companies that only operate several months out of the year. This option will allow a company to file only the withholding tax returns for the months the company indicates that it is operating. This option must also be indicated by the taxpayer on the Tax Registration Application or by contacting the Central Registration Section at (573) 751-5860.

If you have any questions pertaining to the new withholding tax system, you may call the Tax Administration Bureau at (573) 751-5752.

Delivery Charges

by General Counsel's Office, (573) 751-2633

The issue of sales tax on delivery charges has recently been reviewed by the Department. Although the review occurred as a result of discussions with the concrete industry, it actually encompassed delivery charges on all sales transactions.

Regulation 12 CSR 10-3.066 interprets the sales tax law as it applies to delivery, freight and transportation charges. The regulation states that:

1. Delivery costs, including postage and transportation costs, are subject to sales tax if the parties intend for delivery to be part of the sale.

2. Delivery costs, including postage and transportation costs, are not subject to sales tax if the parties do not intend for delivery to be part of the sale.

3. Some factors relevant to the determination of the parties' intent are:

- A. When title passes to the purchaser;

- B. Whether delivery charges are separately stated on sales invoices;

- C. Whether the method of delivery is entirely up to the purchaser;

- D. Whether the purchaser has the option to take the tangible personal property, hire a carrier or use a carrier selected by the seller;

- E. Whether the seller derives any financial benefit from the delivery and undertakes any risk for damage or loss during delivery; and

- F. Whether there is a written agreement between the parties.

The Missouri Supreme Court (Court) initially reviewed the concrete delivery charge issue in **Kurtz Concrete v. Spradling**, 560 S.W.2d 858 (Mo. banc 1978). In that case the Court held that delivery charges for ready mix were not subject to sales tax. The ruling centered on the finding that title to the concrete, according to industry practice, passed to the purchaser at the moment the concrete was loaded on the truck at the seller's location. Therefore, title passed prior to the delivery of the concrete to the customer's location. Delivery was not included in the sale of the concrete, and the delivery charges were not subject to sales tax. The moment of title passage was the determining factor to decide if sales tax applied to the delivery charges.

More recently, the Court has refined its position on delivery charges to move

away from the title passage test set forth in the **Kurtz** decision. The decision in **Southern Red-E-Mix Co. v. Director of Revenue**, 894 S.W.2d 164 (Mo. banc 1995), explained that the appropriate consideration is whether the parties intend the delivery charge to be part of the sale. See, **Brinson Appliance, Inc. v. Director of Revenue**, 843 S.W.2d 350 (Mo. banc 1992). A number of factors were indicated as being relevant to that determination. Those factors include, but are not limited to, when title passes from the seller to the buyer, whether delivery charges are separately stated, who controls the cost and means of delivery, who assumes the risk of loss during delivery, and whether the seller derives financial benefit from the delivery. The weight to be given any factor, according to the Court, is largely a function of the fact finder.

In **Southern Red-E-Mix** the Court found that the delivery charge was part of the sale and subject to sales tax. The sellers controlled the cost and means of delivery by the seller. The sellers and the customers never negotiated delivery expense and no separate charge was imposed for delivery. In fact, there was no evidence that a separate delivery charge was ever identified. Based on these facts, or the lack of facts, the Administrative Hearing Commission (AHC) had found that the parties intend-

ed for delivery to be part of the sale. The Court sustained the AHC by saying the AHC's determination was supported by the law and competent and substantial evidence on the whole record.

The fundamental question to be answered according to **Southern Red-E-Mix** and **Brinson Appliance** is whether the parties to the transaction intend the delivery charge to be part of the sale. Where the parties make an express statement that they intend the delivery charges to be separate from the charge for the concrete and not part of the sale itself, the parties are able to avoid sales tax on the delivery charges.

For example, a seller and its customers may have a signed agreement indicating they intend that sales tax should not apply to the delivery charges and the agreement specifically sets forth that:

1. The charges are separately stated on the invoice;

2. Bids or sales quotes are stated subject to the purchaser accepting title before delivery; and

3. The invoices state that passage of title occurs prior to delivery.

Such an agreement may not exactly echo the Supreme Court's test in **Southern Red-E-Mix**; but it does adequately show that the parties have contemplated

see *Delivery Charges* page 8

Update on Computer Generated Tax Forms

by Dwayne Maples, Manager, Central Processing Bureau, (573) 751-3930

For individual income tax filing year 1996 the Department, in cooperation with software developers for tax applications, introduced a form code to identify returns that did not have a change in their name, mailing address and filing status. This code, "NC", appeared in the upper portion of page one, next to the tax form identification (i.e., 1996 Form MO-1040). The code "NC" identified that the return had **No Change** to these indicative record fields and that the taxpayer filed a Missouri return the prior year. This simple identification code allowed the Department to process the return quicker by using the information from the taxpayer's prior year return, thus reducing the number of fields data entered.

This feature will be available again on 1997 Individual Income Tax forms

for many computer software tax products. Some software products will require the user to answer a question concerning changes in their name, address or filing status while others may make the determination based on if the taxpayer/practitioner uses the prior year data stored on their personal computers. Each product may be slightly different and the user may not be aware the system is determining that the "NC — No Change" code is to be printed on the tax form.

The Department is continuing to work with software vendors and the NACTP — National Association of Computerized Tax Processors, to improve processing on substitute Missouri tax forms. Look for future changes and developments in this area.

Court Cases

by General Counsel's Office, (573) 751-2633

Sales Tax

Olin Corporation and United States of America as Intervenor v. Director of Revenue, 945 S.W.2d 442 (Mo. banc 1997).

Olin Corporation (Taxpayer) operated and maintained an ammunition plant for the United States Government. The Department denied a refund and assessed sales and use taxes based on its conclusion that the Taxpayer was purchasing tangible personal property to operate and maintain the plant. The Administrative Hearing Commission (AHC) concluded that the Taxpayer

was entitled to the refund and was also not liable for additional taxes assessed by the Department.

The Director appealed the ruling to the Missouri Supreme Court (Court). The Court upheld the AHC's decision. In order for there to be a taxable transaction, the Taxpayer had to acquire either title or an ownership interest in the property. Because the Taxpayer had no discretion to determine who obtained title to the purchases and otherwise lacked sufficient control over the purchases, the Taxpayer did not obtain an ownership interest in the property. The Court found that since the Taxpayer did not obtain title or an ownership interest in the property, no taxable transaction occurred; therefore, the Taxpayer was entitled to the refund and was not liable for the additional taxes assessed.

Sales Tax

Color Tile, Inc. v. Director of Revenue, Case No. 94-001449RV (AHC, 8/797).

Color Tile, Inc., (Taxpayer) was engaged in the business of selling carpeting and floor covering. Taxpayer filed a sales tax refund claim for a three-year period of time. The basis of its claim was that Taxpayer had charged, collected and remitted sales tax on its sales of carpeting and other floor coverings. These were not retail sales but construction contracts where installation took place prior to transfer of ownership or title. Taxpayer claimed that it had operated as a dual operator, a business that makes retail sales and enters into construction service contracts. Taxpayer believed it should have paid sales/use taxes on its purchases of the carpet and floor covering used to fulfill the service contracts. The Director denied the refund based on a conclusion that the Taxpayer had been operating solely as a retailer and that Taxpayer's sales invoices evidenced its intent that title to the property passed prior to installation.

The Administrative Hearing Commission (AHC) reviewed the language of the Taxpayer's sales invoices and the testimony of Taxpayer's witnesses; and despite the ambiguities in the invoices, the AHC found the testimony of the witnesses established that the Taxpayer was paying sales taxes not because it was making retail sales but because it believed sales taxes were due on installation charges. The AHC also rejected the Director's argument that the Taxpayer must be required to refund the money to its customers. The AHC found that the taxpayer was entitled to a refund of the sales tax collected and remitted on its sales of carpeting and floor coverings.

Sales Tax

ATD International Corporation v. Director of Revenue, Case No. 96-000283RV (AHC, 9/15/97).

ATD International Corporation (Taxpayer) sold, installed and serviced telephones and related equipment. The Taxpayer was incorporated and headquartered in the State of Kansas and had customers in both Kansas and Missouri. The Taxpayer collected tax on its sales to Missouri customers, but did not file or remit either Kansas or Missouri sales or use tax returns.

The Administrative Hearing Commission (AHC) held the Taxpayer had sufficient nexus with Missouri to be subject to the duty to collect Missouri use tax on its sales of telephone equipment. The Taxpayer's employees negotiated contracts at Missouri business locations. The Taxpayer also installed and maintained equipment in Missouri. The AHC concluded that the application of Missouri use tax to the Taxpayer did not violate the Due Process or the Commerce Clause.

AHC also held the Taxpayer liable for additions to tax for failure to file use tax returns. The Taxpayer collected tax, but failed to remit the amounts collected. The Taxpayer did not seek advice from either a tax professional or the Department as to whether sales or use taxes were due to Missouri. The AHC found the Taxpayer's actions failed to show an absence of willful neglect.

Sales Tax

Kim I. Poore, d/b/a Davis Direct v. Director of Revenue, Case No. 96-000529RV (AHC, 6/12/97).

Kim I. Poore, d/b/a Davis Direct (Taxpayer) contracted to purchase the inventory of Making New Waves, Inc. (Waves). The Director assessed the Taxpayer as a successor to Waves, pursuant to Section 144.150, RSMo. Subsequently, Waves largest secured creditor repossessed the unsold part of Waves inventory and later sold that inventory to the Taxpayer. The Taxpayer

and Waves rescinded their original contract to purchase the inventory. The Taxpayer failed to withhold from the purchase price of the inventory amounts sufficient to cover the outstanding sales tax liabilities.

The Administrative Hearing Commission (AHC) held the Taxpayer was liable as successor to Waves because Taxpayer (1) purchased the business or stock of goods and (2) failed to withhold sufficient funds from the purchase price. The AHC rejected the Taxpayer's argument that Taxpayer was not

liable for the assessment because Waves committed fraud by not disclosing the encumbrances. Section 144.150, RSMo, not the Taxpayer's contract, creates and discharges the sales tax liability and the statute does not forgive fraud by the seller. The AHC also held the Taxpayer was liable to withhold from the purchase money, whether Taxpayer purchased the inventory from the seller or the secured creditor, until some predecessor, whether immediate or not, showed a statement that no tax was due from the Director.

Income Tax

Michael R. Oscar v. Director of Revenue, Case No. 96-002528RI (AHC, 10/2/97).

After being discharged from the military in January 1995, Michael R. Oscar (Taxpayer) and his family lived in Ohio with his mother for a few months, then moved to Missouri. The Administrative Hearing Commission (AHC) found that the Taxpayer was a Missouri domiciliary while in the military, as Taxpayer lived in Columbia, Missouri, before entering the service. Taxpayer entered the service from St. Louis and filed a Missouri nonresidency form with the military indicating a Missouri home of record. After credit for taxes paid to Ohio, Taxpayer was liable for tax on all of his income from 1995, including an early retirement bonus received in January 1995. The AHC found the Taxpayer was not liable for additions to tax because the Taxpayer had a good faith belief that his military income was not subject to Missouri tax.

Income Tax

Pajia Realty Corporation and Jopat Building Corporation v. Director of Revenue, Case No. 94-000639RI (AHC, 5/15/97).

The Administrative Hearing Commission (AHC) found that for tax periods ending in 1988, 1989 and 1990, the Director appropriately reclassified Pajia Realty Corporation and Jopat Building Corporation (Taxpayers) rental income from Maryland property as partly within and partly without Missouri.

Each Taxpayer had its office in Missouri. In 1967, each Taxpayer acquired one-fourth interest in real estate located in Alabama. Between 1975 and 1989, the owners entered into several leases for the property (a shopping center) that were in effect during all or part of the tax periods. Thomas Green, president and Director of each Taxpayer during all relevant periods, signed each lease, and any amendments, in Missouri. Green decided to have a Missouri management company perform bookkeeping and accounting functions for the Taxpayers. The management company also collected rent from the Alabama property. Green had the authority to disburse funds from the management company's accounts. During the periods at issue, each Taxpayer also owned apartments in St. Louis.

For each tax period, each Taxpayer elected the single-factor method of apportionment provided in Section 143.451.2(b), RSMo, and reported rental income from the Alabama property as

wholly without Missouri. The Director's auditor reclassified this income as partly within and partly without Missouri.

The AHC found that this income was properly classified as partly within and partly without Missouri because the Taxpayers' Missouri effort was among the efficient causes that contributed directly to the production of income, citing: the Taxpayers' locations in Missouri; the activities of the Missouri management company; Green's decision to retain the management company; Green signing checks and tax returns; under the leases, the owners retained obligations for repairs and common area maintenance; and other retained obligations. The AHC also concluded, in response to the Taxpayers' argument that the Director may not tax income from the Alabama rental properties because the rentals are not part of their unitary business, that the Taxpayers' in-state and out-of-state operations constituted a unitary business.

Income Tax

Suburban Newspapers of Greater St. Louis, Inc., Successor to North County Publications, Inc., et al, v. Director of Revenue, Case No. 95-000337RI (AHC, 9/15/97).

The Administrative Hearing Commission (AHC) upheld the Director's revocation of an affiliated groups consoli-

dated filings for 1988 through 1991 and determined the separate company Missouri income tax liability for Taxpayers.

Suburban Newspapers of Greater St. Louis, Inc., Successor to North County Publications, Inc., et al, (Taxpayers) were second-tier subsidiaries of Journal Company, Inc. (JCI) and were members of an affiliated group of corporations (JCI Group). JCI Group filed federal consolidated returns and Missouri consolidated returns for periods 1984 through 1991. During 1988 through 1991, the Taxpayers and fourteen other subsidiaries did business in Missouri. (Other affiliates did no business in Missouri.) On its Missouri returns, JCI Group used the three-factor method of apportionment.

The Director audited JCI Group's returns for 1988 through 1991. During the audit, JCI executed a waiver of the limitations period on assessments for 1988 through 1991, but the Taxpayers did not execute such a waiver. The Director revoked JCI's election to file consolidated Missouri returns for 1988 through 1991 and recalculated the tax of the Missouri corporations on a separate company basis. Taxpayers provided data to calculate the three-factor apportionment percentage. The tax calculation did not include any net operating loss deduction carryovers for the separate companies.

The AHC found that the consolidated filing did not clearly reflect the Missouri source income of each member of the group because it hid the income of those Missouri members who had income. The Director, therefore, was authorized to revoke the consolidated filings pursuant to Section 143.431.3(5) and Regulation 12 CSR 10-2.045(38).

The AHC concluded that JCI's waiver of the statute of limitations was binding on the Taxpayers, that the Director was authorized to apply the revocation retroactively, that the Director was authorized to use the three-factor method of apportionment, that the Taxpayers separate company income must be adjusted by the separate company net operating loss deductions and that the AHC decision was not unexpected for purposes of Section 143.901, RSMo.

Delivery Charges

from page 5

the tax issue and intend that title pass prior to delivery and that any separately stated delivery charges are not part of the sale. These delivery charges would not be subject to sales tax.

Intent of the parties is determined on a case-by-case basis. The Department will use the following to determine whether the parties intended the delivery charges to be excluded from the sale:

1. If the parties identify the delivery charge and make an express statement that they intend for the delivery to be separate from the sale, there will be no sales tax on the delivery charge.

2. If no express statement is made by the parties, the intent will be determined by considering several factors, including, but not limited to: when title passes, whether the delivery charge is separately stated, who controls the cost and means of delivery, who bears the risk of loss, and who benefits financially from the delivery.

Where the delivery of concrete is in issue, the Department will look first to see if there is an express statement of the intent of the parties. That expressed intent will control whether the delivery charges are part of the sale and subject to sales tax. If there is no express statement of the parties' intent, the Department will look to see if the delivery charges are separate-

ly stated. Separately stated delivery charges, along with the industry practice regarding title passage findings in **Kurtz Concrete v. Spradling**, will be sufficient to find that the delivery charges were not intended to be part of the sale.

The above standard of review by the Department is consistent with Regulation 12 CSR 10-3.066 and the test established by the Missouri Supreme Court.

Taxpayer Assistance

Department of Revenue Field Offices

Cape Girardeau

3102 Blattner, Suite 102
P.O. Box 909
Cape Girardeau, MO 63702-0909
(573) 290-5852

Jefferson City

1617 Southridge Dr.
P.O. Box 385
Jefferson City, MO 65105-0385
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Joplin, MO 64801-2286
(417) 629-3070

Kansas City

State Office Building, Rm B2
615 East 13th St.
Kansas City, MO 64106-4039
(816) 889-2944

Kirksville

300 E. Northtown Road, Suite B
P.O. Box 964
Kirksville, MO 63501-0964
(660) 785-2411

St. Joseph

State Office Building, Rm 314
525 Jules
St. Joseph, MO 64501-1900
(816) 387-2230

St. Louis

2510 South Brentwood, Suite 300
Brentwood, MO 63144-2391
(314) 301-1660

Springfield

State Office Building, Rm 313
149 Park Central Square
Springfield, MO 65806-1386
(417) 895-6474

Important Phone Numbers

Form ordering (toll free) . . . (800) 877-6881
Form order questions (573) 751-5337
Forms-by-Fax (573) 751-4800
Bulletin Board System (573) 751-7846
Electronic Filing
Information (573) 751-3930
Individual Income/Property
Tax Credit Refund
Inquiry Line (800) 411-8524
Internet Address
. <http://www.state.mo.us/dor>

Tax Calendar

Due Dates for November 1997 – February 1998

November

- 5 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 13 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 17 Quarter-Monthly Withholding Reconciliation
Monthly Withholding Returns
Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Reports
Calendar Year Trusts with an Automatic
Extension to file 1997 Form MO-1120
- 19 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 20 Monthly Sales/Use Tax Returns
Cigarette Tax Cash Accounts Return
- 26 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment

December

- 1 Motor/Special Fuel Reports
Quarterly Insurance Tax Payments
- 3 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 16 Declaration of Estimated Tax for
Calendar Year Corporations

- Quarter-Monthly Withholding Reconciliation
Monthly Withholding Returns
Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Reports
- 18 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 22 Monthly Sales/Use Tax Returns
Cigarette Tax Cash Accounts Return
- 26 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 31 Motor/Special Fuel Reports

January

- 2 Motor/Special Fuel Reports
- 5 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 15 Declaration of Estimated Tax for
Calendar Year Corporations
Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Reports
- 20 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 26 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 30 Quarterly Insurance Tax Payments Due

February

- 2 Monthly Sales/Use Tax Returns
Quarterly Sales/Use Tax Returns
Annual Sales/Use Tax Returns
Quarter-Monthly Withholding
Reconciliation
Quarterly Withholding Returns
Monthly Withholding Returns
Annual Withholding Returns and Annual
Withholding Reconciliation
Motor/Special Fuel Reports
Tire Fee
Quarterly Interstate Fuel Tax User Report
- 4 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 11 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 17 Monthly Withholding Returns
Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Reports
Other Tobacco Products Annual License
- 19 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 20 Monthly Sales/Use Tax Returns
Cigarette Tax Cash Accounts Return
- 25 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
MISSOURI TAX FORM AND PUBLICATION ORDER

FORM
MO-33
(REV. 8-97)

DLN

The Missouri Department of Revenue's Form MO-33 is designed to assist you in ordering Missouri state tax forms.

Any combination of ten (10) forms, with the exception of listed tax publications, may be ordered without charge. To offset shipping, handling and printing costs, orders exceeding a total of ten (10) forms must be accompanied by payment of \$10.00 per hundred forms (or fraction thereof) requested. Please use the price chart at the bottom of this page when figuring the amount due. Tax publications, which are sold at a set cost per unit, may also be ordered on the bottom of this page.

Orders will be filled and shipped in the order received, as soon as all requested forms and publications are available for distribution. Partial shipments, with the exception of the Missouri Package Mo-X, will not be made. Orders may be submitted at any time. We do, however, ask that you order your entire anticipated annual supply at one time. In order for our office to provide you with your forms and publications in a timely manner, please place your order prior to December 1, 1997. Forms will be shipped approximately January 1, 1998. If you place an order for 1997 tax forms, a 1998 order form will automatically be sent to you in September, 1998.

NOTE: ANY ORDER RECEIVED WITHOUT CORRECT PAYMENT, INCLUDING SALES TAX, WILL BE RETURNED TO YOU UNPROCESSED.

ELECTRONIC FORMS AND PUBLICATIONS

Forms by Fax: To access our "Forms by Fax" system call (573) 751-4800 from your fax machine handset. The "Forms by Fax" system will take you through the steps necessary to fax you a copy of the forms you need, if available. Only current year forms are maintained on the "Forms by Fax" system.

Missouri Department of Revenue Bulletin Board (MODOR BBS): The Missouri Department of Revenue has its own on-line Bulletin Board. To access the Bulletin Board the number is (573) 751-7846. The Department provides most tax forms, tax publications, law changes, the *Tax Bulletin* and many other informational articles on the Bulletin Board.

Internet/World Wide Web: The Missouri Department of Revenue has a Home Page on the World Wide Web. Individuals with access to the Internet can obtain informational materials and Missouri tax forms via our Home Page. The address for our Home Page is: <http://www.state.mo.us/dor>

ADDRESS INFORMATION (PLEASE PRINT OR TYPE)

COMPANY NAME

ATTENTION (IF NEEDED)

PHONE NUMBER

STREET ADDRESS (PLEASE DO NOT USE POST OFFICE BOXES)

CITY

STATE

ZIP CODE

COMPLETE THE REVERSE SIDE OF THIS FORM FIRST. THEN PROCEED BELOW.

TAX PUBLICATIONS (Note: Items D, F, H, J, L and N include the updates if complete law book is ordered)

	PUBLICATION NAME	COST PER PUBLICATION	REVISION DATE	AMOUNT REQUESTED	TOTAL
A	Package Mo-X/DOR Tax Bulletin Subscription (Combination of B and C below)	\$ 14.00	1997		
B	Package Mo-X — Contains 1997 Missouri Tax Forms (DOR-2056)	\$ 8.50	1997		
C	<i>Tax Bulletin</i> Subscription — Published 3 times yearly	\$ 6.00	1998		
D	Income Tax Law Book (DOR-1909)	\$ 7.00	1995		
E	Income Tax Law Book Update (DOR-1909U)	\$ 2.00	1997		
F	Sales/Use Tax Law Book (DOR-1780)	\$ 7.00	1995		
G	Sales/Use Tax Law Book Update (DOR-1780U)	\$ 2.00	1997		
H	Financial Institution Tax Law Book (DOR-2850)	\$ 7.00	1995		
I	Financial Institution Tax Law Book Update (DOR-2850U)	\$ 2.00	1996		
J	Motor/Special Fuel Tax Law Book (DOR-2269)	\$ 7.00	1995		
K	Motor/Special Fuel Tax Law Book Update (DOR-2269U)	\$ 2.00	1996		
L	Cigarette & Tobacco Products Tax Laws & Rules Book (DOR-1899)	\$ 7.00	1995		
M	Cigarette & Tobacco Products Tax Laws & Rules Book Update (DOR-1899U)	\$ 2.00	1996		
N	Estate Tax Law Book (DOR-2338)	\$ 7.00	1995		
O	Estate Tax Law Book Update (DOR-2338U)	\$ 2.00	1996		
P	Camera Ready Copies of Missouri Income Tax Forms and Instructions — Books 1-7	\$ 18.00	1997		
Q	Form 2643 — Missouri Tax Registration Application (1-3 Free)	\$ 3.50	1997		
R	1997 Missouri Tax Forms and Instructions on Diskette <input type="checkbox"/> Windows 95 <input type="checkbox"/> Windows 3.X <input type="checkbox"/> Mac	\$ 12.00	1997		
S	1997 Missouri Tax Forms, Instructions and Statute Books on CD-ROM <input type="checkbox"/> Windows <input type="checkbox"/> Mac	\$ 12.00	1997		
TOTAL PUBLICATIONS ORDERED AND TOTAL COST OF PUBLICATIONS					

PRICE CALCULATIONS

1. Total number of forms ordered (from back of form)	
2. Cost of forms ordered (see price chart on the right)	
3. Cost of publications ordered (from above)	
4. Subtotal (add Lines 2 and 3)	
5. Tax (multiply Line 4 by 6.225%)	
6. TOTAL DUE (add Lines 4 and 5)	

PRICE CHART

No. of Forms	Cost
0-10	Free
11-100	\$ 10.00
101-200	\$ 20.00
201-300	\$ 30.00
301-400	\$ 40.00
Each Additional 100	\$ 10.00

After completion, send this form with a check or money order made payable to "Director of Revenue" to: **MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3022, JEFFERSON CITY, MO 65105-3022.**

INDIVIDUAL INCOME TAX FORMS				CORPORATION INCOME TAX FORMS			
	AMOUNT REQUESTED	FORM NUMBER	FORM DESCRIPTION		AMOUNT REQUESTED	FORM NUMBER	FORM DESCRIPTION
A		MO-1040/MO-A	Individual Income Tax Return and Adjustments	A		MO-1120	Corporation Income Tax Return
B		MO-1040A	Individual Income Tax Return Short Form	B		MO-1120X	Amended Corporation Income Tax Return
C		MO-60	Application for Extension of Time To File	C		MO-2220	Corporation Underpayment of Estimated Tax
D		MO-CR	Credit for Income Taxes Paid to Other States	D		MO-1120ES	Declaration of Estimated Tax for Corporations
E		MO-NRI	Nonresident Income Percentage	E		MO-MS	Corporation Allocation and Apportionment of Income
F		MO-CRP	Certification of Rent Paid	F		DOR-8821	Authorization for Release of Confidential Information
G		MO-PTC	Property Tax Credit Claim	G		DOR-472A	Application for Tax Credit/Refund
H		MO-1041	Fiduciary Income Tax Return	H		MO-C	Missouri Dividends Deductions
I		MO-NRF	Nonresident Fiduciary Form	I		MO-1120S	S Corporation Income Tax Return
J		MO-1065	Partnership Return of Income	J		MO-NRS	S Corporation Nonresident Form
K		MO-NRP	Nonresident Partnership Form	K		MO-MSS	S Corporation Allocation and Apportionment Form
L		MO-2210	Underpayment of Estimated Tax By Individuals	L		MO-TC	Miscellaneous Income Tax Credits
M		MO-1040ES	Estimated Tax Declaration for Individuals	M		DOR-2827	Power of Attorney
N		DOR-1937	Request for Photocopy of Missouri Income Tax Return	TOTAL CORPORATION INCOME TAX FORMS ORDERED			
O		DOR-374	Statement of Nonresidency				
P		DOR-558	Military Information				
TOTAL INDIVIDUAL INCOME TAX FORMS ORDERED				EMPLOYER'S WITHHOLDING TAX FORMS			
					AMOUNT REQUESTED	FORM NUMBER	FORM DESCRIPTION
SALES/USE TAX FORMS				A		MO-941	Employer's Report of Income Taxes Withheld
	AMOUNT REQUESTED	FORM NUMBER	FORM DESCRIPTION	B		MO-941X	Withholding Tax Overpayment Amended Report
A		DOR-53-1	Sales Tax Return	C		MO-941U	Withholding Tax Underpayment Amended Report
B		DOR-53U-1	Use Tax Return	D		MO-941XX	Quarter-Monthly Amended Withholding Tax Return
C		DOR-126	Registration Change Request	E		MO-941P	Quarter-Monthly Payment of Income Taxes Withheld
D		DOR-472	Request for Sales/ Use Tax Cash Bond Refund	F		MO-941R	Annual Reconciliation Report of Income Taxes Withheld
E		DOR-472-B	Application for Tax Refund/Credit	G		MO-941F	Employer's Withholding Final Report
F		DOR-1746	Missouri Sales/Use Tax Exemption Application	H		DOR-2034	Application for Withholding Tax Refund
G		DOR-149	Multi-Jurisdiction Sales Tax Exemption Certificate	I		MO-W4	Employee's Withholding Allowance Certificate
TOTAL SALES/USE TAX FORMS ORDERED				J		MO-96	Annual Summary and Transmittal of Form MO-99
				K		MO-99 MISC	Information Return for Recipients of Miscellaneous Income
				TOTAL EMPLOYERS WITHHOLDING TAX FORMS ORDERED			

Questions concerning the completion of this form, or form and publication orders in general, may be addressed by calling (573) 751-5337, Monday through Friday, 7:45 a.m. to 4:45 p.m. Orders for a total of ten (10) or less forms may also be made by calling (800) 877-6881. These publications are available upon request in alternative accessible formats, TDD (800) 735-2966.

Customer Service Survey

1. The Department has eight taxpayer service field offices throughout the state. Have you used any of the field offices during the past year?

☐ Yes ☐ No

If you answered yes, please rate the service you received:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

2. The Department conducted a program to contact practitioners directly for missing documentation. If the required documents were not attached to an individual's return, the Department telephoned authorized practitioners for the missing documentation. Were you contacted?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

3. The Department has a 24-hour Forms-by-Fax service (573-751-4800) for individual income tax forms. Have you called our Forms-By-Fax line?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

4. Did you call the Forms Order Line (800-877-6881 or 573-751-5337) during the 1997 individual income tax filing season?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

5. Did you call the Individual Income Tax Assistance/Refund Line (573-751-3505) during the 1997 individual income tax filing season?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

6. Did you call the Individual Income Tax Refund Inquiry Line (800-411-8524) during the 1997 individual income tax filing season?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

7. During the past year, have you called the Central Registration Information Line (573-751-5860) with business-related registration questions?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

Comments: _____

8. Have you participated in the Internal Revenue Service's Electronic Filing Program?

☐ Yes ☐ No

9. Have you participated in the joint IRS/Missouri Electronic Filing Program?

☐ Yes ☐ No

If you answered yes, please rate this service:

☐ Excellent ☐ Above Average
☐ Average ☐ Below Average ☐ Poor

Comments: _____

10. How does the service you received from the Department in 1997 compare with the service you received in 1996?

☐ Better ☐ Same ☐ Worse

Comments: _____

Please answer the following questions if you have a tax practice:

11. Number of clients your business serves:

☐ 0-100 ☐ 101-500 ☐ 501 and up

12. Taxes your business prepares:

☐ Individual ☐ Corporate
☐ Sales ☐ Withholding
☐ Other (specify)

13. Location of most of your clients:

☐ St. Louis Area ☐ Kansas City Area
☐ Outstate ☐ Out-of-state

Optional:

NAME _____

STREET ADDRESS _____

CITY, STATE _____

ZIP CODE _____

Thank you for helping the Department improve its service to you. Please take the time to complete this survey and return it to the Missouri Department of Revenue, *Tax Bulletin*, P.O. Box 629, Jefferson City, MO 65105-0629, or by facsimile to (573) 751-9287.

Tax Forms Availability

by Rob Davis, Printing Services Coordinator, Office of Divisional Support Services, (573) 751-5855

Taxpayers can expect their Missouri income tax forms for 1997 to arrive by mail shortly after January 1, 1998. However, taxpayers who filed their 1996 individual income taxes by a tax practitioner or electronically will receive Form MO-1040PC, Income Tax Book Order Form in mid-December 1997.

Shipments to tax practitioners who ordered Missouri income tax forms and publications using Form MO-33 will begin on or about January 2, 1998. A Form MO-33 is included in this edition of the *Tax Bulletin*. Forms are also currently available on the electronic media listed below or by calling the Forms Order office at (800) 877-6881.

Taxpayers and/or tax practitioners may also obtain 1997 Missouri income tax returns via the Internet at <http://www.state.mo.us/dor/tax>, the Missouri Department of Revenue Electronic Bulletin Board (MODOR BBS) (573) 751-7846 or the Forms-by-Fax system (573) 751-4800. Forms will be available via these electronic sources in mid-December 1997.

In addition, many public libraries, local post offices and other public institutions provide services by which taxpayers may obtain Missouri income tax forms. Forms will be available at these various locations on or after January 1, 1998.

Tax Bulletin
Missouri Department of Revenue
P.O. Box 629
Jefferson City, MO 65105-0629

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